P-18

WD2239.B490.

App.F.IX-4]

1924-5

File No. 29-24

Previous References. (G.T.)

Serial Nos. 1-5

Later references.

GENERAL & REVENUE SECRETARIAT

Serial Nos. 5

Part B for April 1925

SUBJECT.

Amendment to the Rules 21 of the G.T. Rules in Mysore

R 5746/ G.T. 29-24-5 & 20.4.25.

Notifies the further amendment to Rule 21, in the Mysore G.T. Rules, ~~to Rule 21~~

To Compiler, Mysore Gazette

GB

1809

General and Revenue Secretariat. | File No. 29 of 1924

Serial No.

From

The Comm^r of Income Tax No. C 285-8
14.11.24

Requests that a draft amendment of rule 21 of the I.T. rules on the lines of the finally amended rule in British India may be published.

Subd. The form prescribed for presenting appeals under the I.T. Rules is the same for all classes of cases. The Govt. of India propose to prescribe two kinds of forms — (i) for appeal against an order refusing to re-open a case of assessment under Section 27 of the I.T. Act & (ii) for all other kinds but this will become effective after the 18th of Dec the date fixed for receiving objections or suggestions which may be received in respect of the same.

2 Action may perhaps be taken after the Govt. of India finally issue the rule.

A

WW 19/11. (by Rao Sahib)

27/11/24

3 The Comm^r & others may be informed as at A

25/11/24

11

4

225/25.11

The copy of the Gazette of India of 18.10.24 containing the draft rule is put up — Flag X

Sub till 15.2.25

Draft Subd WW 27/11

Draft 2 mad 1/12/24

NOTE—Contn. Sheet

2 Serial No.

The Commr of Income Tax
no. H 2934 & 1.12.24
informs that the question of amending the rule may lie over until the rules as amended is passed & brought to effect in British India -
6 The rule has been passed by the Central Board of Revenue & is published in the Gazette of India of the 14th Febr 1925.
Under Section 59(3) of the I.T. Rules the power to make rules shall, ~~be subject~~ except on the first occasion of the exercise thereof, be subject to the condition of previous publication". A draft is accordingly proposed for approval.

RW 20/2/25 Rev Secy 7) 23/2/25
Mcy & appr -
II M 8) Appd 25.2.25 KE
KE 27.2
9) Issue 27/2

685-4 25.2.25

Gen Dept 1.4.25

To. The Compiler, Mysore Gazette 3
no. H 4879 & 24.2.25
Notifies the draft amendment to rule 21 of the I.T. rules now in force.

From The Commr of Income Tax 4
no. C 285 & 9.3.25
Informs that para 3 of form B has slightly been modified by the

NOTE—Contn. Sheet

-3357

General and Revenue Secretariat. | File No. | of 19

Serial No.

G. of I. that a similar modification may be made here.

10) The modification was made by the Central Board of Revenue when finally issuing the rule. This may be done here will be attended to when issuing the notification finally.

7508 / 19.3.25

KW 16/3 Rev Sec) 11 for Secretary

mad 17/3/25

Secretary

Ke 18/3

mad

Secretary

Ke 20/3/25 Ke 20/3

mad

13 Subd with a draft notification for publication. No objections have been received.

KW 3/4. 14 [The slight change made by the Central Board of Revenue (Suggested pointed out by the Comm^r has been adopted.]

Rev Sec)

mad 6/4/25

Secretary

8098 / 7.4

15 Appd Ke 17/4/25

Secretary

7.4.25

7/4

Secretary

16 Issue

mad 17/4

NOTE—Contn. Sheet

B 424WD.0531

File No. of 19

General and Revenue Secretariat.

Serial No.

FR 5746 & 20. 4. 25

Notifies the further Amendment to Rule 21 in the Mysore Income-tax Rules 1923 -

Compiler, Mysore Gazette.

I.T. 66]

In reply refer to
No. C 285 [illegible] 25
Enc. One

OFFICE OF THE COMMISSIONER OF INCOME-TAX IN MYSORE,

Bangalore 14th November *1924*.

23094

1809

15 NOV 1924

FROM

V. R. THYAGARAJA AIYAR, ESQ., M.A.,
COMMISSIONER OF INCOME-TAX IN MYSORE.

I.T. 29-24

To

K. V. Anantharaman, Esq., B.A.,
Secretary to the Government of Mysore,
Revenue Department, Bangalore.

FINANCIAL SECRETARIAT.
17. NOV. 1924

Sir,

I have the honour to state that the issue of the Fort St. George Gazette dated 11th November 1924 contains a Draft Amendment to Rule 21 of the Indian Income Tax Rules, 1922.

2. The object of the amendment is apparently to prescribe a separate form of appeal against an order refusing to make a fresh assessment under section 27 of the Income Tax Act XI of 1922, another form being prescribed for all other classes of appeals.

3. A similar amendment in Rule 21 of the Mysore Income Tax Rules, 1923 may be necessary as one and the same form is used for all classes of appeals under section 30(3) and there is no separate form of appeal against orders declining to revise an assessment under Section 27. I request, therefore, that a draft amendment may be published in the Mysore Gazette in order to enable us to amend our present Rule 21 on the lines of the finally amended rule which may be passed in British India.

4.

4. A copy of the notification published in the Fort St. George Gazette is sent enclosed for ready reference.

I have the honour to be,
Sir,
Your most obedient servant,

Commissioner of Income Tax.

14/11/44

G. R. S. VI - G-32] B50—WD 0527

SUBJECT

Diary No. of letter replied to

General and Revenue Secretariat
( )
, the *192* .

Date of issue 1.12.24

Signed by Sri M. A. Rangachar.

Section JT
File No. 29.24
Serial No. 2.

No. H 2934

To The Comm^r of Income Tax
in Mysore.

Sir,

Adverting to your letter no. C 285 of 14th Nov 1924, I am directed to state that the question of amending rule 21 of the Mysore Income Tax Rules may lie over until the rule as amended is passed and comes to effect in British India ~~and comes into effect~~.

I have etc
1/12/24
For Secy to Govt,
Rev. Dept

WD

over

Govt of H.H. the Maharaja of Mysore's Notification

FORT. ST. GEORGE GAZETTE.

PART II.

November 11, 1924. Pages 1988 and 1994.

I.T. 29-24-3

---:O:---

INCOME-TAX NOTIFICATION.

---:O:---

NOTIFICATION.

Yi 4879 dated 28/2/25

The following notification of the Government of India is republished:-

FINANCE DEPARTMENT (CENTRAL REVENUES).

INCOME-TAX.

Simla, the 13th November 1924.

No. ~~4796~~ -- The following draft of a further amendment in the ~~Indian~~ Mysore Income-tax Rules, 1923, which the ~~Central Board of Revenue~~ Govt. of H.H. the Maharaja proposes to make in exercise of the powers conferred by Sub-section (1) of section 59 of the ~~Indian~~ Mysore Income-tax ~~Act, 1922 (XI of 1922)~~ Regn 1923, is published as required by Sub-section (3) of the said section for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the ~~13th December 1924~~ 1st April 1925. Any objection or suggestion which may be received in respect of the draft before the date specified will be considered by the ~~said Board~~ Govt.

DRAFT AMENDMENT.

For Rule 21 of the said rules the following rule shall be substituted, namely:-

21. An appeal under section 30 shall, in the case of an appeal against a refusal of an Income-tax Officer to make

a fresh assessment under section 27, be in Form A, and in other cases, in Form B

FORM A.

Form of appeal against an order refusing to re-open an assessment under Section 27.

To

The ~~Assistant~~ Deputy Commissioner of Income Tax,
The day of 19
The petition of of showeth as follows:-

1. Under the ~~Indian~~ Income-tax ~~Act~~ Ayya, 1922, your petitioner has been assessed on the sum of Rs for the year commencing the 1st day of ~~April~~ July 19.

2. Your petitioner was prevented by sufficient cause from making the return required by section 22 or did not receive the notice issued under Sub-section (4) of Section 22, or Sub-section (2) of section 23, or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice under sub-section (4) of section 22 or sub-section (2) of section 23, as more particularly specified in the statement attached.

3. Your petitioner therefore presented a petition to the Income-tax Officer under section 27 requesting him to cancel the assessment. This petition the Income-tax Officer by his order dated which a copy is attached, has rejected.

4. Your petitioner therefore requests that the order of the Income-tax Officer may be set aside and that he may be directed to make a fresh assessment in accordance with the law.

(Signed).....

STATEMENT OF FACTS.

STATEMENT OF FACTS.

Form of Verification.

the petitioner named in the above petition, do delcare that what is stated therein and in the above statement of facts is true to the best of my information and belief.

(Signed). .....

FORM B.

Form of appeal against an assessment to income-tax.

To

The ~~Assistant~~ Deputy Commissioner of Income Tax,
The day of 19
The petition of of showeth as follows:-

1, Under the ~~Indian~~ myane Income-tax ~~Act~~ Ref, 1922, your petitioner has been assessed on the sum of ₹ for the year commencing the 1st day of ~~April~~ July 19 . The notice of demand attached hereto was served upon him on

2. Your petitioner's income accruing and arising or received for the year ending the day of 19 amounted to ₹.

3. Such income and profits actually accrued or arose or were received during the period of months and days

4. During the said year your petitioner had no other income or profits.

5. Your petitioner has made a return of his income to the Income-tax Officer under section 22, sub-section (2) of the Act and has complied with all the terms of the notice served on him by the Income-tax Officer under section 23(2) and | or section 23(4) |

Ref

Your petitioner therefore prays that he may be assessed accordingly (or that he may be declared not to be chargeable under the ~~Act~~). Reply.

(Signed).....

Grounds of Appeal.

Form of Verification.

the petitioner named in the above petition do declare that what is stated therein is true to the best of my information and belief.

By order, etc.,
Secy to Govt
Rev. Deptt

(Signed).....
D. M. Strathie,
Commissioner of Income-tax.

Madras,
1st November 1924.

---:0:---

Copy

for commissioner of Income-tax

To.

The Compiler, Mysore Gazette, for publn in Part II Section 2 of the Mysore Gazette

H 4880 dated 28/2/25
Copy to the Comm of Income Tax in Mysore

I.T. 66]

In reply refer to
No. C.285/24-25
Enc.

37873

OFFICE OF THE COMMISSIONER OF INCOME-TAX IN MYSORE,

Bangalore 9th March *1925*.

DIARY NO. 3357

19 — 19

Section. I.T. 29-24 4

FROM

V. R. THYAGARAJA AIYAR, ESQ., M.A.,
COMMISSIONER OF INCOME-TAX IN MYSORE.

12 MAR 1925

To

V. Anantharaman, Esq., ...,
Secretary to Government of Mysore,
Revenue Department, Bangalore.

Sir,

With reference to your memo No.Fl4880 dated 28th February 1925 forwarding copy of draft notification No.Fl.4879/I T ... dated 28th February 1925 relating to the amendment of Rule 21 of the Mysore Income Tax Rules, I have the honor to state that the draft amendment to the same rule proposed by the Central Board of Revenue on which the amendment to our rule has been proposed has been passed into law with the marginally noted modification to Para 2 of Form B referred to in the draft notification. (Vide No. ... 25 dated 6th February 1925 published in page 407 of the Fort St. George Gazette dated 3rd February 1925.)

For
" 2. Your petitioners income accruing and arising or received for the year ending the day of 19 amounted to ... " occuring in the draft notification of the Government of India,
the following has been substituted in the rule passed by the Central Board of Revenue :-
" Your petitioner's income accruing or arising or received on demand under the provisions of the Act to accrue or arise or to be received in British India for the year ending the day of 19 amounted to ... "

I request you therefore that a similar modification may be made in our draft rule.

I have the honor to be,
Sir,
Your most obedient servant,

Commissioner of Income-Tax in Mysore

H. 5746 / 9 T 29-4-5

Notification

Dated 21-4-1925

In exercise of the powers conferred by Section 59 of the Mysore I. T. Reg'n, 1923, the Govt. of H.H. the Maharaja of Mysore are pleased to direct that the following further amendment shall be made in the Mysore Income Tax rules, 1923, the same having been published previously as required by Sub-Section 3 of the said Section :—

For rule 21 of the said rules the following rule shall be substituted, viz :—

21. An appeal under Section 30 shall, in the case of an appeal against a refusal of an Income Tax officer to make a fresh assessment under Section 27, be in Form A, and in other cases, in Form B.

Form of appeal against an order refusing to re-open an assessment under Section 27.

The Deputy Commissioner of Income Tax,
The day of 19
The petition of of showeth as follows :-

1. Under the Mysore Income-tax Regulation, 1923, your petitioner has been assessed on the sum of Rs. for the year commencing the 1st day of July 19

2. Your petitioner was prevented by sufficient cause from making the return required by section 22 or did not receive the notice issued under sub-section (4) of section 22, or sub-section (2) of section 23, or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice under sub-section (4) of section 22 or sub-section (4) of section 24, as more particularly specified in the statement attached.

3. Your petitioner therefore presented a petition to the Income-tax officer under section 27 requesting him to cancel the assessment. This petition the Income-tax officer by his order dated , of which a copy is attached has refused.

4. Your petitioner therefore requests that the order of the Income-tax officer may be set aside and that he may be directed to make a fresh assessment in accordance with the law.

(Signed).....

Form of Verification.

, the petitioner named in the above petition, do declare that what is stated therein and in the above statement of facts is true to the best of my information and belief.

(Signed).....

2nd. A.

Form of appeal against assessment to income-tax.

To Deputy Commissioner of Income Tax,
The day of 19
The petition of of showeth as follows :-

1. Under the Income-tax Regulation, 1929, your petitioner has been assessed on the sum of Rs. for the year commencing

the 1st day of July 19 . The notice of demand attached hereto was served upon him on

2. Your petitioner's income accruing and arising or received by him or deemed under the provisions of the Act to accrue or arise or to be received in Mysore for the year ending the day of 19 amounted to Rs.

3. Such income and profits actually accrued or arose or were received during the period of ~~months and days~~ months and days.

4. During the said year your petitioner had no other income or profits.

5. Your petitioner has made a return of his income to the Income-tax Officer under section 22, sub-section (2) of the Regulation and has complied with all the terms of the notice served on him by the Income-tax Officer under section 23(2) and / or section 23(4) / .

Your petitioner therefore prays that he may be assessed accordingly (or that he may be declared to be chargeable under the Regulations.)

(Signed).....

Grounds of appeal.

Form of Verification.

I, the petitioner named in the above petition do declare that what is stated therein is true to the best of my information and belief.

" By order".

Secretary to Government,
Revenue Department.

The Compiler, Mysore Gazette, for publication in Part II Section 2 of the Mysore Gazette. Supply 915 copies to this office

To the Controller of Stationery

Copy to the Comm'r of Income Tax in Mysore

By order,

Secy to Govt,
Rev Dept

M.E.S.

May 5/4/35

20 Copies //

REVENUE SECRETARIAT.

No. Fl. 5746—*I. T.* 29-24-5, *dated* 20*th April* 1925.

In exercise of the powers conferred by Section 59 of the Mysore Income-tax Regulation, 1923, the Government of His Highness the Maharaja of Mysore, are pleased to direct that the following further amendment shall be made in the Mysore Income-tax Rules, 1923, the same having been published previously as required by Sub-Section 3 of the said section :—

For Rule 21 of the said rules, the following rule shall be substituted, *viz* :—

21. An appeal under Section 30 shall, in the case of an appeal against a refusal of an Income-tax Officer to make a fresh assessment under Section 27, be in Form A, and in other cases, in Form B.

FORM A.

Form of appeal against an order refusing to re-open an assessment under Section 27.

To

The Deputy Commissioner of Income-tax.

The.....day of.....19 .

The petition of.....of .....showeth as follows :—

1. Under the Mysore Income-tax Regulation, 1923, your petitioner has been assessed on the sum of Rs.....for the year commencing the 1st day of July 19 .

2. Your petitioner was prevented by sufficient cause from making the return required by Section 22 or did not receive the notice issued under Sub-Section (4) of Section 22, or Sub-Section (2) of Section 23, or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice under Sub-Section (4) of Section 22 or Sub-Section 2 of Section 23, as more particularly specified in the statement attached.

3. Your petitioner therefore presented a petition to the Income-tax Officer under Section 27, requesting him to cancel the assessment. This petition, this Income-tax Officer by his order dated....., of which a copy is attached, has rejected.

4. Your petitioner therefore requests that the order of the Income-tax Officer may be set aside and that he may be directed to make a fresh assessment in accordance with the law.

(Signed).....

STATEMENT OF FACTS.

Form of Verification.

I, ..., the petitioner, named in the above petition, do declare that what is stated therein and in the above statement of facts is true to the best of my information and belief.

(Signed).....

FORM B.

Form of appeal against assessment to income-tax.

To

The Deputy Commissioner of Income-tax.

The.....day of.....19 .

The petition of.....of .....showeth as follows :—

1. Under the Mysore Income-tax Regulation, 1923, your petitioner has been assessed on the sum of Rs.....for the year commencing the 1st day of July 19 . The notice of demand attached hereto was served upon him on

2. Your petitioner's income accruing or arising or received or deemed under the provisions of the Regulation to accrue or arise or to be received in Mysore for the year ending the.....day of.....19 , amounted to Rs.....

3. Such income and profits actually accrued or arose or were received during the period of.....months and.....days.

4. During the said year your petitioner had no other income or profits.

5. Your petitioner has made a return of his income to the Income-tax Officer..... .....under Section 22, Sub-Section (2) of the Regulation and has complied with all the terms of the notice served on him by the Income-tax Officer under Section 23 (2) and [or Section 22 (4)].

Your petitioner therefore prays that he may be assessed accordingly (or that he may be declared not to be chargeable under the Regulation).

(Signed).....

GROUNDS OF APPEAL.

Form of Verification.

I, ... the petitioner, named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

By Order,
B. NAGAPPA,
Secretary to Government,
(in charge) Revenue Department.